



***Puerto Rico Department of Treasury***  
***Treasury Single Account ("TSA") FY 2020 Cash Flow***  
***As of September 6, 2019***

## Disclaimer

- The Puerto Rico Fiscal Agency and Financial Advisory Authority ("AAFAF"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with AAFAF and the Government the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.
- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.
- This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.
- Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by AAFAF, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.
- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.
- This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of AAFAF should clarification be required.

## Glossary

Term	Definition
ACAA	- <b>Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles</b> , is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
Agency Collections	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
ASC	- <b>Compulsory Liability Insurance</b> , private insurance company.
ASES	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
BBA	- <b>BBA</b> refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
DTPR	- Department of the Treasury of Puerto Rico.
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Collections	- All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colecturía Virtual (online).
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
JRS	- Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
Net Payroll	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Pension PayGo	- Pension PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRHA	- Puerto Rico Housing Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PSTBA	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
Retained Revenues	- Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Funds	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
SURI	- Sistema Unificado de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

## Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly actual results YTD FY20 compared to the FY2019 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:  
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.
- This report reflects actual results versus the same period prior year. The FY20 liquidity plan is under development, once complete, the weekly report will reflect a comparison to liquidity plan along with the traditional supporting schedules.

**Puerto Rico Department of Treasury | AAFAF**

*Executive Summary - TSA Cash Flow Actual Results  
(figures in Millions)*

\$7,551	(\$256)	\$326	\$369
Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow	YTD Net Cash Flow Variance

**YTD Net Cash Flow Variance (FY20 versus FY19) as of September 6, 2019**

Cash Flow line item	FY20 vs FY19 Variance	Comments
1 State Collections	359	1. YTD receipts out-performed the same period in the previous year. Variance is largely driven by FY20 YTD increase in collections of Act 154 and Corporate Income Taxes.
2 Tax Refunds	156	2. Decrease in tax refunds and garnishments is mostly due to employment retention tax credits (ERTC) disbursed in FY19 amounting to \$145M. YTD ERTC payments in FY20 amount to \$25M.
3 FEMA Cost Share	68	3. FEMA cost share variance is driven by FEMA cost share payments made in FY19 relating to the prior year.
4 Public corporation loan repayment	(126)	4. Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement in February of FY2018. FY19 inflow relates to mandatory loan repayments based on PREPA revenues and cash balance in FY2019.
5 General Fund Appropriations	(102)	5. Most of the variance in GF appropriations is due to use of GF money to support the drop in FF for the Medicaid Program due to the expiration of additional Medicaid funding from the Bipartisan Budget Act of 2018 that flowed through the TSA in FY2019. This is partially offset by decreases in FY20 GF appropriations to UPR and others.
6 All Other	14	
<b>Total Variance</b>	<b><u>\$ 369</u></b>	

**Puerto Rico Department of Treasury | AAFAF**

TSA Cash Flow Actual Results for the Week Ended September 6, 2019

(figures in Millions)	FY20 Actual 9/6	FY20 Actual YTD	FY19 Actual YTD (a)	Variance YTD FY20 vs FY19
<b>State Collections</b>				
1 General fund collections (b)	\$70	\$2,119	\$1,662	\$457
2 Non-General fund pass-through collections (c)	9	80	171	(91)
3 Other special revenue fund collection	10	79	89	(10)
4 Other state collections (d)	11	60	57	3
5 Subtotal - State collections	<u>\$100</u>	<u>\$2,338</u>	<u>\$1,979</u>	<u>\$359</u>
<b>Federal Fund Receipts</b>				
6 Medicaid	32	245	\$668	(423)
7 Nutrition Assistance Program	31	487	594	(107)
8 FEMA	–	89	137	(48)
9 Employee Retention Credits (ERC)	–	25	145	(120)
10 Vendor Disbursements, Payroll, & Other	28	248	216	32
11 Subtotal - Federal Fund receipts	<u>\$91</u>	<u>\$1,094</u>	<u>\$1,760</u>	<u>(-\$666)</u>
<b>Balance Sheet Related</b>				
12 Paygo charge	1	128	65	63
13 Public corporation loan repayment	–	–	\$126	(126)
14 Other	–	–	–	–
15 Subtotal - Other Inflows	<u>\$1</u>	<u>\$128</u>	<u>\$191</u>	<u>(-\$63)</u>
16 Total Inflows	<u><u>\$192</u></u>	<u><u>\$3,560</u></u>	<u><u>\$3,930</u></u>	<u><u>(-\$370)</u></u>
<b>Payroll and Related Costs (e)</b>				
17 General Fund	(57)	(476)	(442)	(34)
18 Federal Fund	(6)	(95)	(91)	(4)
19 Other State Funds	(2)	(26)	(25)	(1)
20 Subtotal - Payroll and Related Costs	<u>(-\$65)</u>	<u>(\$597)</u>	<u>(\$558)</u>	<u>(-\$39)</u>
<b>Vendor Disbursements (f)</b>				
21 General fund	(32)	(235)	(292)	57
22 Federal fund	(34)	(377)	(466)	89
23 Other State fund	(34)	(134)	(152)	18
24 Subtotal - Vendor Disbursements	<u>(-\$100)</u>	<u>(\$746)</u>	<u>(\$910)</u>	<u>\$164</u>
<b>Appropriations - All Funds</b>				
25 General Fund	(174)	(539)	(437)	(102)
26 Federal Fund	(32)	(241)	(628)	387
27 Other State Fund	–	(49)	(37)	(12)
28 Subtotal - Appropriations - All Funds	<u>(-\$206)</u>	<u>(\$829)</u>	<u>(\$1,102)</u>	<u>\$273</u>
<b>Other Disbursements - All Funds</b>				
29 Pension Benefits	(6)	(420)	(412)	(8)
30 Tax Refunds (g)	(3)	(72)	(228)	156
31 Nutrition Assistance Program	(31)	(459)	(589)	130
32 Title III Costs	(4)	(30)	(58)	28
33 FEMA Cost Share	–	(34)	(102)	68
34 Other Disbursements	(33)	(47)	(14)	(33)
35 Cash Reserve	–	–	–	–
36 Loans and Tax Revenue Anticipation Notes	–	–	–	–
37 Subtotal - Other Disbursements - All Funds	<u>(-\$77)</u>	<u>(\$1,062)</u>	<u>(\$1,403)</u>	<u>\$341</u>
38 Total Outflows	<u><u>(\$448)</u></u>	<u><u>(\$3,234)</u></u>	<u><u>(\$3,973)</u></u>	<u><u>\$739</u></u>
39 Net Operating Cash Flow	<u><u>(\$256)</u></u>	<u><u>\$326</u></u>	<u><u>(\$43)</u></u>	<u><u>\$369</u></u>
40 Bank Cash Position, Beginning (h)	7,807	7,225	3,098	
41 Bank Cash Position, Ending (h)	<u><u>\$7,551</u></u>	<u><u>\$7,551</u></u>	<u><u>\$3,055</u></u>	

**Note:** Refer to the next page for footnote reference descriptions.

## Puerto Rico Department of Treasury | AAFAF

### FY20 TSA Cash Flow Actual Results - Footnotes

#### Footnotes:

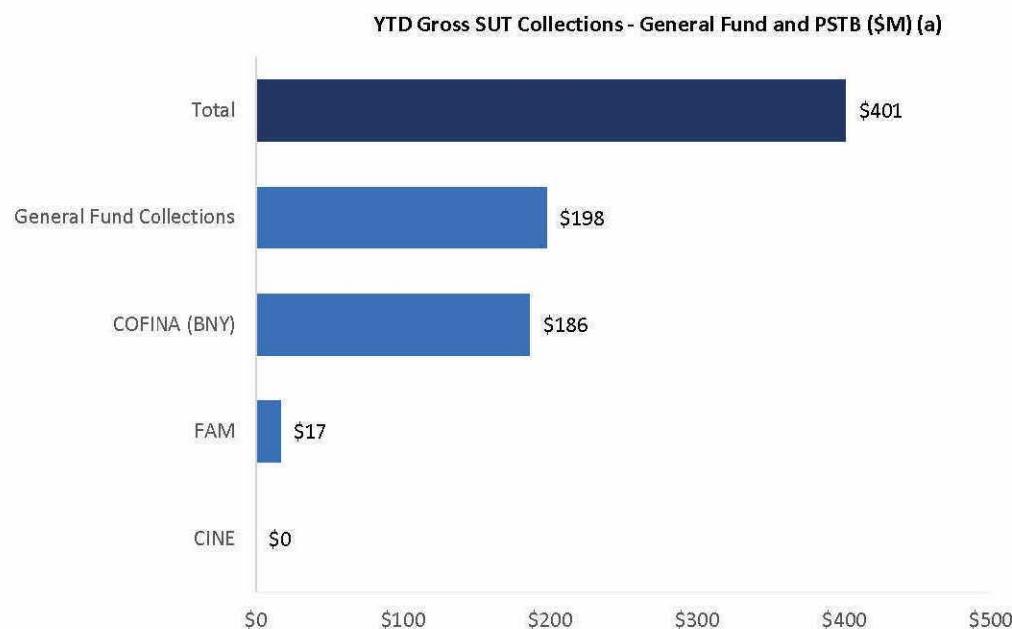
- (a) Represents FY2019 actual results through September 7, 2018.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others. Additionally, as of the date of this report, the "Other State Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to "General Collections" as appropriate once this information becomes available.
- (e) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

Puerto Rico Department of Treasury | AAFAF

Sales and Use Tax Collections Summary

**Key Takeaways / Notes**

- 1.) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM.



Footnotes

(a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.

Puerto Rico Department of Treasury | AAFAF

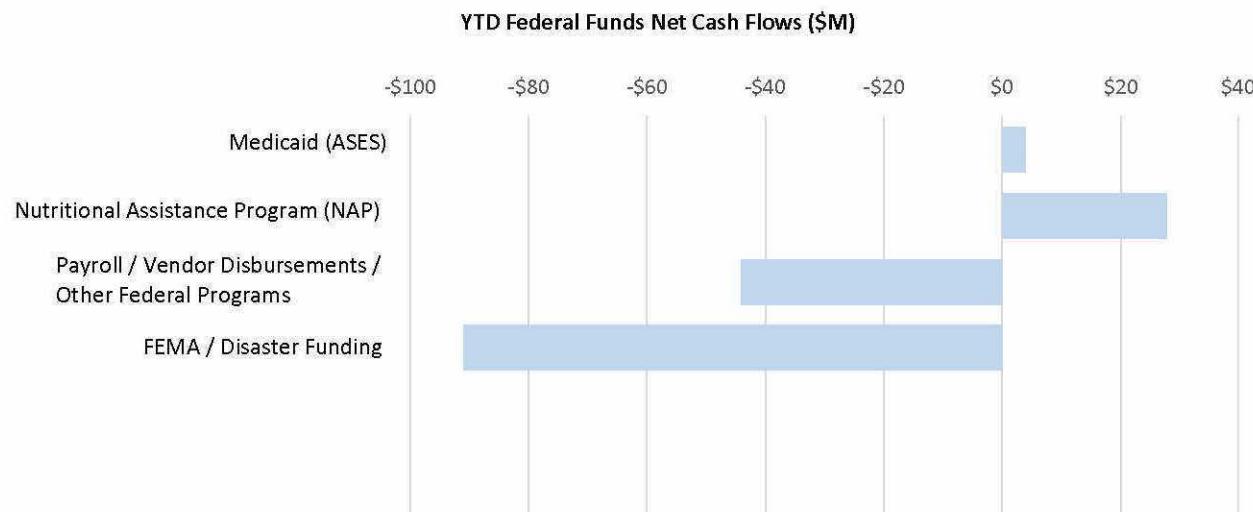
Federal Funds Net Cash Flow Summary

**Key Takeaways / Notes**

- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Disasted Related Federal Funds are received once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover.

	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 32	\$ (32)	\$ -
Nutritional Assistance Program (NAP)	31	(31)	-
Payroll / Vendor Disbursements / Other Federal Programs	28	(25)	3
FEMA / Disaster Funding	-	(16)	(16)
Employee Retention Credit (ERC)	-	-	-
<b>Total</b>	<b>\$ 91</b>	<b>(104)</b>	<b>\$ (13)</b>

	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 245	\$ (241)	\$ 4
Nutritional Assistance Program (NAP)	487	(459)	28
Payroll / Vendor Disbursements / Other Federal Programs	248	(292)	(44)
FEMA / Disaster Funding	89	(180)	(91)
Employee Retention Credit (ERC)	25	(25)	-
<b>Total</b>	<b>1,094</b>	<b>\$ (1,197)</b>	<b>\$ (103)</b>



Footnotes

- (a) For reference, the FY19 ending Federal Fund surplus/(deficit) was \$231M, \$87M, \$114M and \$108M relating to Medicaid, NAP, Payroll/Vendor Disbursements and FEMA, respectively.

**Puerto Rico Department of Treasury | AAFAF**

*Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)*

*All Agencies*

*(figures in \$000s)*

*Continues and Continued...*

ID	Agency Name	3rd Party	Intergovernmental	Total
		Payables	Payables	
071	Department of Health	\$ 74,426	\$ 72,707	\$ 147,133
078	Department of Housing	113,172	-	113,172
081	Department of Education	46,916	5,012	51,928
016	Office of Management and Budget	25,295	30	25,325
049	Department of Transportation and Public Works	22,065	12	22,077
123	Families and Children Administration	20,003	159	20,162
024	Department of the Treasury	17,203	88	17,291
095	Mental Health and Addiction Services Administration	11,705	1,596	13,301
025	Hacienda (entidad interna - fines de contabilidad)	12,424	432	12,856
127	Adm. for Socioeconomic Development of the Family	9,344	247	9,591
122	Department of the Family	7,539	84	7,623
028	Commonwealth Election Commission	6,846	65	6,911
038	Department of Justice	5,787	100	5,887
043	Puerto Rico National Guard	5,286	585	5,871
050	Department of Natural and Environmental Resources	4,814	475	5,289
126	Vocational Rehabilitation Administration	4,339	5	4,344
137	Department of Correction and Rehabilitation	4,253	50	4,303
021	Emergency Management and Disaster Adm. Agency	4,005	65	4,070
124	Child Support Administration	3,638	85	3,723
067	Department of Labor and Human Resources	2,681	803	3,484
040	Puerto Rico Police	2,198	19	2,217
241	Administration for Integral Development of Childhood	1,070	921	1,991
031	General Services Administration	1,926	60	1,986
087	Department of Sports and Recreation	1,700	114	1,814
015	Office of the Governor	1,424	101	1,525
022	Office of the Commissioner of Insurance	1,227	3	1,230
290	State Energy Office of Public Policy	1,217	-	1,217
045	Department of Public Security	1,170	-	1,170
014	Environmental Quality Board	888	274	1,162
120	Veterans Advocate Office	1,132	2	1,134
055	Department of Agriculture	932	172	1,104
105	Industrial Commission	715	190	905
221	Emergency Medical Services Corps	863	16	879
018	Planning Board	749	1	750
152	Elderly and Retired People Advocate Office	686	9	695

**Puerto Rico Department of Treasury | AAFAF**

*Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)*

*All Agencies*

*(figures in \$000s)*

*Continues and Continued...*

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
096	Women's Advocate Office	530	-	530
035	Industrial Tax Exemption Office	376	1	377
075	Office of the Financial Institutions Commissioner	308	-	308
098	Corrections Administration	284	-	284
141	Telecommunication's Regulatory Board	261	-	261
065	Public Services Commission	237	-	237
023	Department of State	234	-	234
266	Office of Public Security Affairs	48	162	210
082	Institute of Puerto Rican Culture	-	178	178
155	State Historic Preservation Office	160	-	160
273	Permit Management Office	142	-	142
089	Horse Racing Industry and Sport Administration	125	-	125
069	Department of Consumer Affairs	108	-	108
042	Firefighters Corps	106	-	106
030	Office of Adm. and Transformation of HR in the Govt.	101	-	101
139	Parole Board	93	-	93
062	Cooperative Development Commission	77	-	77
060	Citizen's Advocate Office (Ombudsman)	59	-	59
226	Joint Special Counsel on Legislative Donations	53	-	53
132	Energy Affairs Administration	49	-	49
281	Office of the Electoral Comptroller	28	10	38
231	Health Advocate Office	31	-	31
037	Civil Rights Commission	25	-	25
153	Advocacy for Persons with Disabilities of the Commonwealth	16	-	16
224	Joint Commission Reports Comptroller	15	-	15
034	Investigation, Prosecution and Appeals Commission	15	-	15
220	Correctional Health	2	-	2
010	General Court of Justice	-	-	-
	Other	13,713	2,821	16,534
<b>Total</b>		<b>\$ 436,834</b>	<b>\$ 87,654</b>	<b>\$ 524,488</b>

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

**Puerto Rico Department of Treasury | AAFAF**

*Schedule B: Central Government - Live Web Portal AP Aging (a) (b)*

*All Agencies*

*(figures in \$000s)*

*Continues and Continued...*

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 14,758	\$ 18,640	\$ 9,686	\$ 104,049	147,133
078	Department of Housing	6,566	23,488	1,072	82,046	113,172
081	Department of Education	5,999	16,605	2,767	26,557	51,928
016	Office of Management and Budget	147	1,311	18,064	5,803	25,325
049	Department of Transportation and Public Works	942	896	944	19,295	22,077
123	Families and Children Administration	5,767	743	1,326	12,326	20,162
024	Department of the Treasury	6,276	5,633	2,802	2,580	17,291
095	Mental Health and Addiction Services Administration	5,585	1,901	653	5,162	13,301
025	Hacienda (entidad interna - fines de contabilidad)	2,571	800	1,109	8,376	12,856
127	Adm. for Socioeconomic Development of the Family	2,256	945	505	5,885	9,591
122	Department of the Family	630	993	1,267	4,733	7,623
028	Commonwealth Election Commission	2,749	34	597	3,531	6,911
038	Department of Justice	671	759	818	3,639	5,887
043	Puerto Rico National Guard	1,876	676	199	3,120	5,871
050	Department of Natural and Environmental Resources	468	616	545	3,660	5,289
126	Vocational Rehabilitation Administration	1,589	210	228	2,317	4,344
137	Department of Correction and Rehabilitation	2,738	1,099	104	362	4,303
021	Emergency Management and Disaster Adm. Agency	862	128	976	2,104	4,070
124	Child Support Administration	177	1,289	506	1,751	3,723
067	Department of Labor and Human Resources	996	526	577	1,385	3,484
040	Puerto Rico Police	814	338	92	973	2,217
241	Administration for Integral Development of Childhood	395	111	55	1,430	1,991
031	General Services Administration	62	78	118	1,728	1,986
087	Department of Sports and Recreation	31	55	20	1,708	1,814
015	Office of the Governor	45	80	86	1,314	1,525
022	Office of the Commissioner of Insurance	175	162	48	845	1,230
290	State Energy Office of Public Policy	11	2	266	938	1,217
045	Department of Public Security	110	32	81	947	1,170
014	Environmental Quality Board	113	149	246	654	1,162
120	Veterans Advocate Office	530	12	1	591	1,134
055	Department of Agriculture	630	29	49	396	1,104
105	Industrial Commission	193	136	160	416	905
221	Emergency Medical Services Corps	103	201	34	541	879

**Puerto Rico Department of Treasury | AAFAF**

*Schedule B: Central Government - Live Web Portal AP Aging (a) (b)*

*All Agencies*

*(figures in \$000s)*

*Continues and Continued...*

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
018	Planning Board	452	7	-	291	750
152	Elderly and Retired People Advocate Office	323	182	4	186	695
096	Women's Advocate Office	115	78	91	246	530
035	Industrial Tax Exemption Office	17	8	27	325	377
075	Office of the Financial Institutions Commissioner	143	134	7	24	308
098	Corrections Administration	-	-	84	200	284
141	Telecommunication's Regulatory Board	123	113	6	19	261
065	Public Services Commission	14	23	20	180	237
023	Department of State	81	57	16	80	234
266	Office of Public Security Affairs	116	85	5	4	210
082	Institute of Puerto Rican Culture	-	-	178	-	178
155	State Historic Preservation Office	67	66	22	5	160
273	Permit Management Office	15	9	15	103	142
089	Horse Racing Industry and Sport Administration	32	22	16	55	125
069	Department of Consumer Affairs	28	45	7	28	108
042	Firefighters Corps	35	12	12	47	106
030	Office of Adm. and Transformation of HR in the Govt.	71	2	4	24	101
139	Parole Board	2	1	-	90	93
062	Cooperative Development Commission	23	13	33	8	77
060	Citizen's Advocate Office (Ombudsman)	13	10	-	36	59
226	Joint Special Counsel on Legislative Donations	15	1	3	34	53
132	Energy Affairs Administration	-	-	-	49	49
281	Office of the Electoral Comptroller	24	4	-	10	38
231	Health Advocate Office	29	2	-	-	31
037	Civil Rights Commission	12	-	-	13	25
153	Advocacy for Persons with Disabilities of the Commonwealth	1	-	1	14	16
224	Joint Commission Reports Comptroller	-	-	-	15	15
034	Investigation, Prosecution and Appeals Commission	2	-	-	13	15
220	Correctional Health	-	-	2	-	2
066	Highway and Transportation Authority	-	-	-	-	-
	Other	2,040	3,660	989	9,845	16,534
<b>Total</b>		<b>\$ 70,628</b>	<b>\$ 83,211</b>	<b>\$ 47,543</b>	<b>\$ 323,106</b>	<b>\$ 524,488</b>

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.